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From:

Sent: Tuesday, April 20, 2010 1:52:42 PM

To:

Cc:

Subject: RE: Invalid signing of TEFRA partnership

Section 6063 provides that a partnership return "shall be signed by any one of the partners. The fact that a partner's name is signed on the return shall be prima facie evidence that such partner is authorized to sign the return on behalf of the partnership."

Under this Code section, the presumption is that the partner had authority to sign.